

## **Chapter 19a County Auditor**

### **Part 1 General Provisions**

#### **17-19a-101 Title and scope.**

- (1) This chapter is known as "County Auditor."
- (2)
  - (a) This chapter applies to a county of the first class.
  - (b)
    - (i) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this chapter; and
    - (ii) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this chapter.

Enacted by Chapter 17, 2012 General Session

#### **17-19a-102 Definitions.**

- (1) "Account" or "accounting" means:
  - (a) the systematic recording, classification, or summarizing of a financial transaction or event; and
  - (b) the interpretation or presentation of the result of an action described in Subsection (1)(a).
- (2) "Audit" or "auditing" means an examination that is a formal analysis of a county account or county financial record:
  - (a) to verify accuracy, completeness, or compliance with an internal control;
  - (b) to give a fair presentation of a county's financial status; and
  - (c) that conforms to the uniform classification of accounts established by the state auditor.
- (3) "Book" means a financial record of the county, regardless of a record's format.
- (4)
  - (a) "Budget" or "budgeting" means a process or activity conducted by the budget officer related to the preparation or presentation of a proposed or tentative budget as provided in Chapter 36, Uniform Fiscal Procedures Act for Counties.
  - (b) "Budget" or "budgeting" includes:
    - (i) a revenue projection;
    - (ii) a budget request compilation; or
    - (iii) the performance of an activity described in Subsection (4)(b)(i) or (ii).
- (5) "Budget officer" means a person described in Section 17-19a-203.
- (6)
  - (a) "Claim" means under the color of law:
    - (i) a demand presented for money or damages; or
    - (ii) a cause of action presented for money or damages.
  - (b) "Claim" does not mean a routine, uncontested, or regular payment, including a bill, purchase, or payroll.
- (7) "Performance audit" means a review and audit as described in Subsection 17-19a-206(3) of a county program, county operation, county management system, or county agency to:
  - (a) review procedures, activities, or policies; and

- (b) determine whether the county is achieving the best levels of economy, efficiency, effectiveness, and compliance.

Enacted by Chapter 17, 2012 General Session

## **Part 2**

### **Powers and Duties**

#### **17-19a-201 Seal.**

- (1) The county legislative body shall furnish the auditor a seal in accordance with Subsection (2).
- (2) The seal shall contain or be impressed with:
  - (a) the name of the county; and
  - (b) "State of Utah, County Auditor."

Enacted by Chapter 17, 2012 General Session

#### **17-19a-202 General duties.**

A county auditor shall perform:

- (1) in accordance with Section 17-19a-205, an accounting duty or service described in this chapter or otherwise required by law;
- (2) an auditing duty or service described in this chapter or otherwise required by law; and
- (3) other duties as may be required by law.

Enacted by Chapter 17, 2012 General Session

#### **17-19a-203 Budget officer.**

The budget officer of a county is designated by:

- (1) in a county commission form of government described in Section 17-52-501 or an expanded county commission form of government described in Section 17-52-502, the county commission;
- (2) in the county executive-council form of government described in Section 17-52-504, the county executive; or
- (3) in the council-manager form of government described in Section 17-52-505, the county council.

Enacted by Chapter 17, 2012 General Session

#### **17-19a-204 Auditing services.**

- (1)
  - (a) Except as provided in Subsection (1)(b) and subject to Subsection (2), a county auditor is authorized to audit the financial records and accounts of a:
    - (i) county office;
    - (ii) county department;
    - (iii) county division;
    - (iv) county justice court; or
    - (v) any other county entity.

- (b) The county auditor may not audit the auditor's own office, including any of the county auditor's financial records or accounts.
- (2) The county auditor shall perform an audit:
  - (a) as needed, as defined by good management practices and the standards of the profession; and
  - (b) based on the auditor's professional judgement, taking into account considerations related to risk and materiality.
- (3) Nothing in this section may be construed to affect a county legislative body's authority under Section 17-53-212 or a county executive's authority under Section 17-53-303.

Enacted by Chapter 17, 2012 General Session

**17-19a-205 Accounting services.**

- (1) Except as provided in Subsection (2), the county auditor shall provide accounting services for the county as established by ordinance.
- (2) The county legislative body may, by ordinance, delegate an accounting service provided for or executed on behalf of the entire county:
  - (a) to the county executive; or
  - (b) to an office's or department's officer or director.
- (3) If a county legislative body delegates an accounting service in accordance with Subsection (2), the legislative body shall make the delegation:
  - (a) in accordance with good management practice to foster effectiveness, efficiency, and the adequate protection of a county asset; and
  - (b) by considering appropriate checks and balances within county government.

Enacted by Chapter 17, 2012 General Session

**17-19a-206 Performance audit services.**

- (1)
  - (a) A county auditor shall, under the direction and supervision of the county legislative body or county executive and subject to Subsections (1)(b) and (2), provide performance audit services for a county office, department, division, or other county entity.
  - (b) A county auditor may not conduct a performance audit of the auditor's own office.
- (2) The county legislative body or county executive shall establish the goals and nature of a performance audit and related services.
- (3) A performance audit conducted in accordance with this section may include a review and audit of the following:
  - (a) the honesty and integrity of financial and other affairs;
  - (b) the accuracy and reliability of financial and management reports;
  - (c) the adequacy of financial controls to safeguard public funds;
  - (d) the management and staff adherence to statute, ordinance, policies, and legislative intent;
  - (e) the economy, efficiency, and effectiveness of operational performance;
  - (f) the accomplishment of intended objectives; and
  - (g) whether management, financial, and information systems are adequate and effective.

Enacted by Chapter 17, 2012 General Session

**17-19a-207 Management of financial records -- Disposal of records.**

- (1) A county auditor shall:
  - (a) maintain the books of the county in such a manner as will show the amount of receipts from and disbursement of a county office, department, division, or other county entity;
  - (b) keep accounts current with the county treasurer;
  - (c) preserve a document, book, record, or paper that the county legislative body requires the auditor to keep in the auditor's office; and
  - (d) make an item described in Subsection (1)(c) available for public inspection during office hours.
- (2) The county auditor shall, in accordance with Title 63G, Chapter 2, Government Records Access and Management Act, remove from the auditor's files and destroy or otherwise dispose of:
  - (a) fee statements of a county officer;
  - (b) county warrants; and
  - (c) claims against the county.

Enacted by Chapter 17, 2012 General Session

**17-19a-208 Reporting -- State treasurer -- County legislative body.**

- (1) On or before the last day of each month, the county auditor shall submit a report to the state treasurer regarding the collection, care, and disbursement of state money by the county during the preceding month.
- (2) The county auditor and the county treasurer shall, as required by the county legislative body, make a joint report to the county executive and the county legislative body accounting for the financial condition of the county.

Enacted by Chapter 17, 2012 General Session

**Part 3**  
**Payments and Warrants**

**17-19a-301 Payments and warrants.**

- (1)
  - (a) Subject to Subsection (1)(b), if a debt or demand against a county is fixed by law, the debt or demand shall be paid by:
    - (i) subject to Subsection (2)(a), a warrant drawn by the county auditor or the county treasurer; or
    - (ii) subject to Subsection (2)(b), a check or other payment mechanism as may be adopted in accordance with Chapter 36, Uniform Fiscal Procedures Act for Counties.
  - (b) Subsection (1)(a) does not apply to a debt or demand against the county that is, in accordance with law, audited by another person or tribunal.
- (2)
  - (a) The county auditor shall:
    - (i) distinctly specify on a warrant the liability for which the warrant is made and when the liability accrued; and
    - (ii) notify the county treasurer:
      - (A) as described in Subsection (3)(b), of the date, amount, payee of, and number assigned to a warrant; and

- (B) of the aggregate amount of all contemporaneous payments by warrant.
- (b) The county auditor shall notify the county treasurer and county executive:
  - (i) as described in Subsection (3)(b), of the amount and payee of all payments made by check or other payment mechanism;
  - (ii) as described in Subsection (3)(b), the date of and number assigned to a check or other payment mechanism; and
  - (iii) the aggregate amount of a contemporaneous payment.
- (3)
  - (a) As used in this Subsection (3), "remuneration" means a warrant, check, or other payment mechanism.
  - (b) For a remuneration issued by the county auditor, the auditor shall:
    - (i) number each remuneration consecutively, commencing annually on the first day of January; and
    - (ii) state on the remuneration:
      - (A) the number of the remuneration;
      - (B) the date of payment;
      - (C) the amount of the payment made;
      - (D) the name of the person to whom payable; and
      - (E) the purpose for which the remuneration was made.
- (4) The county auditor shall dispose of a payment not presented for collection in accordance with Title 67, Chapter 4a, Unclaimed Property Act.
- (5) The county legislative body may delegate by ordinance the processing of payments and warrants in accordance with Section 17-19a-205.

Enacted by Chapter 17, 2012 General Session

## **Part 4**

### **Investigations**

#### **17-19a-401 County auditor investigative powers -- Report of findings.**

- (1)
  - (a) A county auditor:
    - (i) may conduct an investigation of an issue or action associated with or related to the auditor's statutory duties, including investigating a book or account of a county officer, county office, or other county entity; and
    - (ii) may not conduct an investigation of an issue or action that is not associated with or related to the auditor's statutory duties.
  - (b) A county officer, employee, or other county administrative entity shall grant the county auditor complete and free access to a book requested by the county auditor in accordance with Subsection (1)(a)(i).
  - (c) A county auditor, with the assistance of the county or district attorney, may:
    - (i) administer an oath or affirmation; or
    - (ii) issue an administrative subpoena for a witness or document necessary to the performance of the auditor's statutory duties.
- (2) If the county auditor, after a complete investigation, finds that a book or account of a county officer, office, or other county administrative entity is not kept in accordance to law, or that an

officer, office, or other county administrative entity has made an incorrect or improper financial report, the county auditor shall prepare a report of the auditor's findings and submit a copy of the report to the county executive.

- (3) If a county auditor, after a complete investigation, finds that a justice court judge has not kept a book or account according to law, or that the justice court judge has made an incorrect or improper financial report, the auditor shall prepare a report of the auditor's findings and submit a copy of the report to the state court administrator, the county executive, and the county legislative body.

Enacted by Chapter 17, 2012 General Session